

ABSTRACT

The objective of this to research is to investigate the influence of firm size, profitability, leverage rate and size Public Accountant Firm on Audit Delay in the food and beverage companies listed in Stock Exchange Indonesian period 2008-2012.

The sampling technique used in the objective is purposive sampling method with the following criteria: (1) Data available financial statements of the company for the consecutive reporting period 2008-2012; (2) that the Company did not experience any delisting period 2008-2012. Data obtained from the publication of Indonesian Capital Market Directory (ICMD) with the financial reporting period of 2008 through 2012. Provided the total sample of 9 companies. Data analysis method used is descriptive analysis, the classical assumption test, and regression test.

Based on the statistical analysis of the results obtained in the multiple regression test of Firm Size, Profitability, Leverage Rate and Size Public Accountant Firm on Audit Delay is known that the coefficient of determination Adjusted $R^2 = 52,4\%$. This means indicates that the contribution of firm Size, Profitability, Leverage rate and Size Public Accountant Firm on Audit Delay of 52,4%. The results of the objective can help the public accounting profession in an effort to improve the efficiency and effectiveness of the audit process by controlling the dominant factors that cause audit delay.

Keywords: Firm Size, Profitability, Leverage Rate and Size Public Accountant Firm, Audit Delay